
STATUTORY INSTRUMENTS

2019 No. 13

The Excise Goods (Holding, Movement and Duty Point) (Amendment etc.) (EU Exit) Regulations 2019

PART 2

Amendments to the Excise Goods (Holding, Movement and Duty Point) Regulations 2010

Amendments to Part 8

22.—(1) Regulation 56 is amended as follows.

(2) The existing text becomes paragraph (1).

(3) In that paragraph—

[^{F1}(a) for “regulation 58(3)” substitute “regulation 56A(1);”.]

(b) in sub-paragraph (a) omit “after 31st December 2010”.

[^{F2}(4) After that paragraph insert—

“(1A) This Part also applies to the movement of the energy products mentioned in Article 20(1) of Council [Directive 2003/96/EC](#) of 27 October 2003 restructuring the Community framework for the taxation of energy products and electricity from a place of importation to—

(a) a tax warehouse; or

(b) a place from where they will leave the territory of the United Kingdom,

where the energy products do not at any time leave the United Kingdom during the course of the movement.

(a) (2) The Commissioners must publish a notice specifying the requirements for the electronic messages to be sent using the [^{F3}UK] computerised system, namely—

(i) the electronic administrative document;

(ii) the cancellation message referred to in regulation 58(2);

(iii) the change of destination message;

(iv) the notification of change of destination message referred to in regulation 58(9); and

(v) the report of receipt and report of export; and

(b) for each message, the notice must specify the data elements required structured in data groups and, where applicable, data subgroups.”.]

Changes to legislation: There are currently no known outstanding effects for the *The Excise Goods (Holding, Movement and Duty Point) (Amendment etc.) (EU Exit) Regulations 2019, Section 22. (See end of Document for details)*

Textual Amendments

- F1** Reg. 22(3)(a) substituted (31.12.2020 immediately before IP completion day) by [The Excise Duties \(Northern Ireland Miscellaneous Modifications and Amendments\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1559\)](#), regs. 1(2), **90**
- F2** Reg. 22(4) substituted (26.9.2019) by [The Excise Duties \(Miscellaneous Amendments\) \(EU Exit\) \(No. 4\) Regulations 2019 \(S.I. 2019/1216\)](#), regs. 1(2), **5(3)**
- F3** Word in reg. 22(4) inserted (31.12.2020 immediately before IP completion day) by [The Excise Duties \(Northern Ireland Miscellaneous Modifications and Amendments\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1559\)](#), regs. 1(2), **82(c)**
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Commencement Information

- I1** Reg. 22 in force at 31.12.2020 by [S.I. 2020/1640](#), reg. 2, **Sch.**

Changes to legislation:

There are currently no known outstanding effects for the The Excise Goods (Holding, Movement and Duty Point) (Amendment etc.) (EU Exit) Regulations 2019, Section 22.